	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
सत्यमेव जयते	साधिकार प्रकाशित	Published by Authority
	फाल्गुन 14, शुक्रवार, *शाके* 1942–मार्च 5, 2021 *Phalguna 14, Friday, Saka 1942- March 5, 2021*	

भाग-1(ख)

महत्वपूर्ण सरकारी आज्ञायें।

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

Jaipur, March 4, 2021

No.F.( )/Tax (VAT)/Amnesty/CCT /20-21/2617.-In exercise of the powers conferred by clause 6(4) of FD notification No.F.12(29) FD/Tax /2021-269 dated 24.02.2021, I Abhishek Bhagotia, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, notify the following procedure for Amnesty Scheme-2021 and for disposal of outstanding demands or disputes pertaining to the period upto 30.06.2017:-

Applying for willingness:-

1. Registered, Cancelled and Unregistered Dealers/Persons may apply on the web portal of Commercial Taxes Department (www.rajtax.gov.in) for expressing their willingness to take benefit under the scheme using the link '**Amnesty Scheme-2021'**.
2. Registered and Cancelled dealers need to login on RajTAX Portal using their Login ID (TIN) and Password. The unregistered dealers/persons can apply through the RajTAX portal without log in.
3. If any registered/cancelled dealer has forgotten the login password, the dealer can generate a new password using the "Forgot Password" functionality. Dealer shall receive his new password on the mobile number/email Id which is registered with Commercial Taxes Department.
4. Dealer may get his mobile number and/or email ID updated through his respective Assessing Authority, if required.
5. For expressing willingness to take benefit under the scheme, the applicants (whether registered, cancelled or unregistered) are required to click on the link Amnesty Scheme-2021 under the Menu Panel on RajTAX Portal, where separate links shall be available for registered dealers and unregistered dealers/persons for submission of willingness to take benefit under the scheme. Unregistered dealers/persons shall be required to click on Amnesty Scheme-2021➡ Application by unregistered dealers/persons ➡Generate AS-W and fill the basic details (like name, address, mobile number, e-mail etc.) directly while registered dealers shall be required to login with their ID and passwords and then click on Amnesty Scheme-2021 ➡ Application by registered dealers ➡ Generate AS-W, for entering the required details and generating AS-W. On submission of AS-W, a unique acknowledgement number shall be generated which shall be used to track the status of application.
6. Separate AS-W is required to be submitted for demands pending at different circles/locations and also for demands/disputes pending under different Acts. However,

generation of only one AS-W shall be allowed for demands/disputes pending under one Act at a single location.

7. The location of a registered dealer shall be auto populated by the system and if the demand or dispute is pending at a location other than the auto populated location, the dealer needs to select the correct location where the demand or dispute is pending, from the drop down box.
8. In the AS-W Form, the auto populated mobile number and e-Mail ID fields are **editable** for the registered dealer to modify them, if required. The dealer shall receive regular intimation in reference to their request on the mobile number and e-Mail ID as mentioned while filling the form for willingness.

Data Entry:-

9. On submission of AS-W by the applicant, a task shall be created on the ID of the respective jurisdictional Tax Assistant for data entry of all the pending outstanding demand/disputes/litigations in that particular location, as the case may be, in AS-I. If a single entry of outstanding demand/ dispute falls in more than one category then accordingly it's bifurcation of amount will be done category wise. On submission of AS-I by the Tax Assistant, next level task shall be created on the dashboard of the respective assessing authority.
10. After verifying the correctness of the value and category of each demand, the Assessing Authority shall submit it, at the earliest possible. All the fields of the task at the level of the Assessing Authority shall be editable. **The Assessing Authority shall solely be responsible for the selection of appropriate category under which the outstanding demand or dispute shall be covered.**
11. In cases, where the applicant is not required to make any payment as per Table-A or conditions laid down in the Scheme and he does not convey his willingness for availing benefit under the Scheme, the Assessing Authority shall *suo-moto* proceed to dispose the outstanding demand or dispute, as the case may be by visiting his dashboard in RajVISTA and clicking on General ➡ Generate Form AS-II.
12. If more time is taken by the Assessing Authority in any particular case, it shall be examined by the respective Deputy Commissioner (Adm.) for the reasons of delay, if any.

Communication of outstanding demand(s)/dispute(s) by assessing authority to the applicant:-

13. On submission of the task by the Assessing Authority, all the data pertaining to the demand/disputes shall be made available to the applicant. The registered dealers shall be able to view the same through their login ➡ Amnesty Scheme-2021 ➡ Review AS-I filled by authority. Similarly, the unregistered dealers/persons shall be able to view the same by clicking on Amnesty Scheme-2021 ➡ Application by unregistered dealer/ person Review ➡ AS-I filled by authority and track status, after entering their mobile number, email ID and acknowledgement number of AS-W and submitting the same.
14. The applicant shall have the option to choose from 'Accept', 'Revert' or 'Not interested' in the drop down box to act upon the received outstanding demands/disputed amount entered by the Assessing Authority. The applicant may avail benefit under the scheme for

any number of demand(s)/dispute(s) out of multiple pending demands/disputes. However, benefit for any demand or dispute shall be allowed in totality and not for partial entry.

15. If the applicant agrees and accepts the demands/disputed amount as submitted by the Assessing Authority, he may make payment entry wise using the provided payment link or he may make the payment for all the entries through a single challan using the link of 'bulk payment for all accepted demands'.

16. If the applicant has already paid the demand on e-GRAS portal, then he can enter the GRN of the payment in the column of GRN of AS-I. Only the GRN of payments made on or after 24/02/2021 shall be accepted.

Generation of Form AS-II:-

17. After making the payment for the accepted demands/ disputes and where no demand is reverted, dealer shall submit the AS-I. At this stage, a provisional AS-II shall be auto generated at the dealer's ID and simultaneously a task will be created on the Assessing Authority for pending DCR adjustment. The Assessing Authority shall approve the task and make the necessary adjustments in the DCR. Once the task is approved by the Assessing Authority, Form AS-II shall be generated at the dealer's ID.

18. The Assessing Authority shall forward the copy of Form AS-II to the Deputy Commissioner (Administration) concerned and he shall also forward the copy of Form AS-II to the Commissioner, in the cases where total amount of waiver is above rupees ten lac.

Withdrawal of litigation:-

19. In case of any pending legal cases/litigation(s) in respect of a demand, the applicant shall have to upload the proof of withdrawal of legal cases/litigation(s) and make the requisite payment. The Assessing Authority shall verify the documents uploaded by the applicant and shall approve the task after successful verification of documents.

20. If the Assessing Authority does not find the uploaded proof of withdrawal proper, then the Assessing Authority shall provide opportunity of hearing to the applicant by clicking on 'Intimation for hearing' button. If, after hearing the applicant, the Assessing Authority agrees with the submissions of the applicant, he shall approve the task and AS-II shall be automatically generated. In case, the Assessing Authority does not agree with the submissions and documentary proof even after hearing, he may reject the task.

21. For the cases covered at serial number 9 of the foot note explanation of Table-A of clause 4 of the Scheme, the Assessing Authority shall withdraw the cases on fulfillment of the condition(s) provided therein.

22. Where any case of prosecution has been filed by the Department under clause (d) of sub-section (1) of section 67 of the Rajasthan Value Added Tax Act, 2003 or similar provisions of the Act in the Scheme, the Assessing Authority shall withdraw the case on payment of outstanding demand by the applicant as per Table-A of the Scheme.

'Revert' option by the applicant:-

23. If the applicant does not agree with the demands, disputed amount or net payable amount as communicated by his Assessing Authority then he shall select the 'Revert' option from the dropdown and shall enter the appropriate reason(s) in the remarks column and upload the supporting document, if any, for such demands and submit AS-I.
24. Task shall be created at the login of the Assessing Authority and he shall verify the claims of the applicant on the basis of remarks / uploaded documents. The Assessing Authority shall examine the details and take appropriate decision. The Assessing Authority shall amend the details, if required, and submit the task.
25. If the Assessing Authority does not agree with the reasons submitted by the applicant or requires any further information, then he shall provide opportunity of hearing to the applicant by clicking on 'Intimation for hearing' button. If, after hearing, the Assessing Authority agrees to the submission of the applicant, then he shall amend the details and re-submit the task for net amount required to be paid.
26. In case, the Assessing Authority does not agree with the submissions of the applicant after hearing, he shall enter his remarks for disagreement and re-submit the task.
27. Revised details shall be communicated to the applicant and if accepted, he may make the payments as given earlier.
28. Intimation for hearing shall be sent to the applicant through SMS and e-mail on the mobile number and e-mail ID respectively, as provided in AS-W. The registered dealer shall also be intimated through e-communication in his profile on RajTAX web portal.
29. In case, the applicant does not want to avail the benefit for any of the outstanding demands communicated to him, then he shall select the 'Not Interested' option from the dropdown and submit AS-I. AS-II shall be generated only for those cases where applicant has accepted and made the required payment.
30. The pendency and completed tasks will be monitored through MIS reports.

Abhishek Bhagotia,
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Commercial Taxes,
Rajasthan, Jaipur.

Government Central Press, Jaipur.